## Vice Chairperson Jerome E. Horton

4<sup>th</sup> District – Los Angeles

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## Jerome E. Horton Announces California's Largest Sales Tax Delinquencies

Top 250 Largest Delinquent Sales and Use Tax Accounts over \$100,000 Posted Online for Fourth Quarter 2010

Jerome E. Horton, Vice Chairperson of the California State Board of Equalization (BOE), today announced the list of California's largest unpaid sales and use tax delinquencies has been updated at www.boe.ca.gov. The BOE replaced 22 names on its list of debtors. Those added to the list have delinquencies totaling \$72 million in sales tax owed.

Vice Chairperson Horton authored the legislation (AB 1418, 2006) that created this state law when he was a member of the California State Assembly. The BOE and the Franchise Tax Board combined have collected more than \$50 million in delinquent state and local taxes under AB 1418. Publication of the list, per Vice Chairperson Horton's AB 1418, has proven a successful way to prompt the delinquent taxpayers to come forward and pay the amounts due promptly.

Since the inception of this program, 31 qualifying taxpayers whose account balances represent a total of \$31.4 million in sales and use tax liabilities have come forward to take care of their debts. Of the \$31.4 million in liabilities, \$4.1 million has been collected to date. The debts have been taken care of in the following ways: 21 through installment payment agreements and 10 by making payment in full. The list, updated quarterly, currently includes debtors with \$393 million in tax liabilities. Of that amount, \$83 million in liabilities are jointly owed by more than one taxpayer on the list. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included.

Below is a list of the 22 newly added taxpayers and their \$72 million in sales and use tax delinquencies subject to Vice Chairperson Horton's AB 1418.

For a complete list of the 250 largest sales and use tax debtors in California that owe a total of \$393 million in tax liabilities, visit www.boe.ca.gov/cgi-bin/deliq.cgi.

Registered Business Name	Doing Business As (DBA)	City/State	<u>Liability</u>
			Amount Due
CALIF.TARGET ENTERPRISES INC.		DOWNEY, CA	\$18,100,460.00
C & JD USA, INC.		OAKLAND, CA	\$15,783,197.00
GARY LAZAR	P & M SERVICE STATIONS	GARDEN GROVE, CA	\$10,866,214.00
YESENIA AYANARA TREJO	JESSIE'S AUTO SALES	LOS ANGELES, CA	\$3,738,291.00
ALAMEDA MANAGEMENT CO.INC.		VERNON, CA	\$2,950,091.00
YOUSEF HOODNEH		SAN DIEGO, CA	\$2,615,049.00
NABIL KHALIL MSALAM		REDWOOD CITY, CA	\$2,002,274.00
ABC NJ INC.	BOSCH KIA ISUZU OF CORONA	CORONA, CA	\$1,699,233.00
ALICIA STEPHENSON		AGOURA HILLS, CA	\$1,665,817.00
ANSYSTEN INC	COMMANDER BOATS	PERRIS, CA	\$1,301,163.00
FORBCO MANAGEMENT CORP.	SIZZLER FAMILY STEAK HOUSES	SEAL BEACH, CA	\$1,271,828.00

JOHN PORTER		PALM BEACH, FL	\$1,070,865.00
ROSIES BBQ GRILLERY, INC.	ROSIES	WEST HILLS, CA	\$1,040,512.00
MICHAEL STEPHENSON		LOS ANGELES, CA	\$1,012,529.00
FORBCO SIZZLER PARTNERS L.P.	SIZZLER RESTAURANT	FOOTHILL RANCH, CA	\$969,507.00
GARY LAZAR AND DIVINE GRACE			
LAZAR	PRONTO MARKETING COMPANY	GARDEN GROVE, CA	\$964,326.00
RACHELLE RENEE GEACH		WILMINGTON, NC	\$943,371.00
HOVLEY CENTER TIRE INC.		PALM DESERT, CA	\$904,230.00
BARRANCA INVESTMENTS, INC.	ARCO GAS-MINIMART	COVINA, CA	\$767,864.00
SOUTHLAND FIREPLACES INC.		LOS ANGELES, CA	\$729,788.00
DSRV'S, INCORPORATED	RV SUPERCENTER	TEMECULA, CA	\$722,174.00
INLAND EMPIRE AUTO CENTER, INC.		FONTANA, CA	\$715,013.00
			\$71,833,796.00

Elected in 2010, Vice Chairperson Jerome E. Horton is the 4<sup>th</sup> District Member of the BOE, representing more than 8.5 million residents in Los Angeles County. He is also the BOE Legislative Committee chairperson. Horton is the first African American to serve on the BOE since its inception in 1879, and the third African American constitutional officer in California's history. Horton previously served as an assemblymember from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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